

Treasurer – Delinquent Tax Collection

Activity Overview

The Treasurer - Delinquent Tax Collection activity of Gallatin County Treasurer's Office staffing was changed based on the County Treasurers' request for FY 2006. The activity deals with delinquent tax research, notification and collections; tax lien assignments, redemptions and tax deed processing and bankruptcy filings and tracking.

Delinquent tax collection has three primary functions:

- 1) Delinquent Tax Research, Notification and Collections;
- 2) Tax Lien Assignments, Redemptions, and Tax Deed Processing; and,
- 3) Bankruptcy Filings and Tracking.

The decrease in Personnel shows the low delinquent tax amounts still to be collected.

The Gallatin County Treasurer's Office/Delinquent Tax Collection continues to collect delinquent taxes that reduce taxes for all county taxpayers. The continued collection of these delinquent taxes allows the State of Montana, Gallatin County, cities, schools, fire districts and all other special districts to levy the minimum amount of taxes needed. Without the collection of \$3.2 million in Real Property Taxes, \$8,206 in Personal Property Taxes and \$90,122 in Mobile Home taxes in 2006 all taxpayers would be paying higher taxes.

Activity Goals

- Define and Request upgrades to Web Tax Module.
- Collection of Delinquent Mobile Home, Personal Property and Real Estate taxes in a manner consistent with standard process.
- Develop and utilize Customer Survey.
- Fair, evenhanded application of the laws relative to collection of delinquent taxes.
- Maintain accurate databases on delinquent tax process, procedures and activity.
- Train employees on a yearly basis.

Recent Accomplishments

- Writs of Execution researched, processed and delivered to Gallatin County Sheriff.
- Notices mailed to delinquent property owners.
- Collection of \$18,535 in fees from delinquent taxpayers.
- Researched, prepared and presented List of Tax Deeds to the Gallatin County Commission for County Tax Deed process.

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Activity Budget

Object of Expenditure	Year End Est.					
	Actual FY 2005	Final FY 2006	Actual FY 2006	Request FY 2007	Preliminary FY 2007	Final FY 2007
Personnel	\$ 43,089	\$ 46,117	\$ 44,169	\$ 39,095	\$ 41,661	\$ 48,636
Operations	18,803	13,030	43,174	42,111	42,111	42,111
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 61,892	\$ 59,147	\$ 87,343	\$ 81,206	\$ 83,772	\$ 90,747

Budget by Fund Group

General Fund	\$ 61,892	\$ 59,147	\$ 87,343	\$ 81,206	\$ 83,772	\$ 90,747
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 61,892	\$ 59,147	\$ 87,343	\$ 81,206	\$ 83,772	\$ 90,747

Funding Sources

Tax Revenues	\$ 20,823	\$ 13,818	\$ 13,403	\$ 22,471	\$ 21,809	\$ 23,625
Non-Tax Revenues	42,102	31,960	68,460	40,283	40,283	40,283
Cash Reappropriated	(1,033)	13,369	5,480	18,452	21,680	26,839
Total	\$ 61,892	\$ 59,147	\$ 87,343	\$ 81,206	\$ 83,772	\$ 90,747

Activity Personnel

Personnel Summary

No	FT/PT	Title	FTE
1	Part-Time	Delinquent Tax Collector	0.46
1	Part-Time	Administrative Clerk	0.55
Total Program FTE			1.01

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2007 Budget Highlights

Personnel

- Correction of Administrative Clerk from .75 to .55.

Operations

- No increase in Operations. Delinquent taxes are down which in turn lowers the need for additional tax deed mailing and printing. For the tax deeds issued, the cost is funded through the assessment of fees on the property that is delinquent. No increase in tax revenues required.

Capital

- No capital outlay budget is needed.

County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the County Commission's goals, followed by the methods by which Treasurer -Delinquent Tax Collection is striving to fulfill those goals.

Exceptional Customer Service

- Survey of Customer needs through use of comment cards
- Collection of delinquent taxes
- Fair, evenhanded application of the Law
- Accurate Recordkeeping

Be a Model for Excellence in Government

- Follow through on delinquencies
- Database for returned mailings
- CD Rom delinquent property lists
- Database for tax deed, assignment, and redemptions

Improve Communications

- Training and Staff meetings for improved communications

To be the Employer of Choice

- Create an Office Policy Manual for all employees
- Implement Target Market for employees within department
- Retain current staff

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WORKLOAD INDICATORS/PERFORMANCE MEASURES

Workload Indicators

Indicator	Actual FY 2004	Actual FY 2005	Estimated FY 2006	Projected FY 2007
1 . Increase in Real Estate tax delinquency rates	0.00535	0.00387		
2 . Increase in mobile homes/businesses delinquency rates	0.01910	0.00830		
3 . Assignments activity numbers	82	48	172	95
4 . Redemption activity numbers	32	24	108	76

Performance Measures

Measure	Actual FY 2004	Actual FY 2005	Estimated FY 2006	Projected FY 2007
1 . Delinquencies collected	\$1,866,039	\$ 733,494	\$ 3,400,000	\$ 1,600,000
2 . Tax Lien Assignments				
3 . Redemption & Tax Deed Processing				
4 . Bankruptcy filings and tracking				

Commentary

Projected activity is difficult to anticipate-all activity is related to tax payments. Delinquencies are addressed as required.